

Monthly Treasury Statement

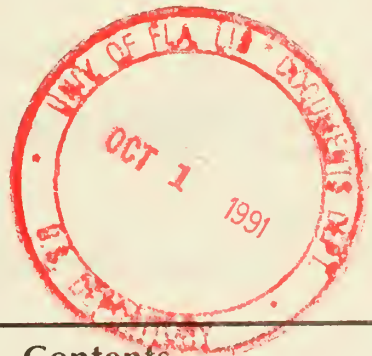
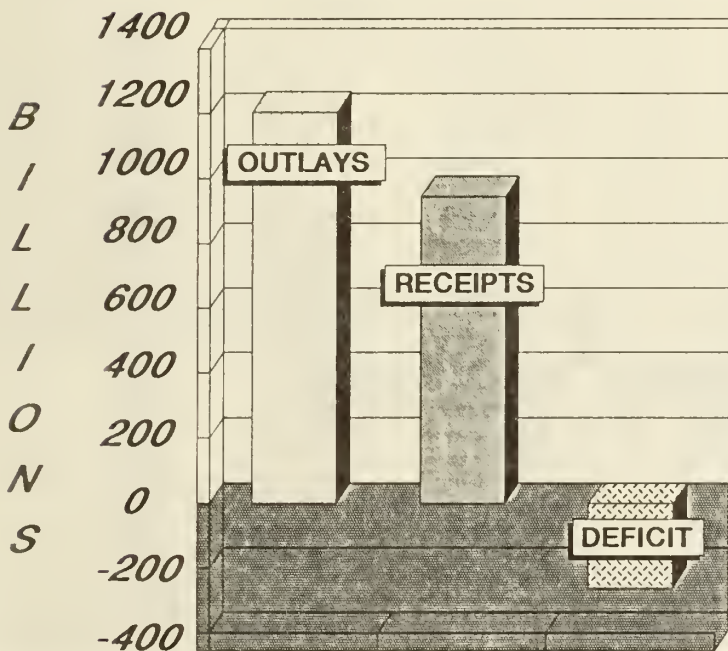
of Receipts and Outlays
of the United States Government

For Fiscal Year 1991 Through August 31, 1991, And Other Periods

Highlight

From October 1, 1990, through August 31, 1991, interest on the public debt was \$268.2 billion, which is 22 percent of Federal outlays.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH AUGUST 1991



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The Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays, and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1990			
October	68,420	94,503	26,084
November	71,174	100,906	29,732
December	89,122	103,893	14,772
January	99,524	91,242	-8,282
February	65,141	100,348	35,207
March	64,805	118,128	53,324
April	139,604	97,775	-41,829
May	69,186	111,668	42,482
June	110,601	121,706	11,105
July	72,329	98,253	25,924
August	78,462	131,181	52,719
September	102,939	82,160	-20,778
Year-to-Date	1,031,308	1,251,766	120,458
FY 1991			
October	76,986	108,270	31,285
November	70,507	118,142	47,635
December	101,900	109,212	7,311
January	100,713	99,023	-1,690
February	67,657	93,834	26,177
March	64,805	105,876	41,071
April	140,380	110,249	-30,131
May	63,560	116,906	53,346
June	103,389	105,849	2,460
July	78,593	119,384	40,792
August	76,426	119,080	42,653
Year-to-Date	944,915	1,205,823	260,909

¹ The receipt, outlay and deficit figures differ from the 1992 Budget released by the Office of Management and Budget on February 4, 1991 by a net of \$62 million, due mainly to revisions in data following the release of the Final September 1990 Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, August 1991 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1990)	Budget Estimates Next Fiscal Year (1992) ¹
Total on-budget and off-budget results:					
Total receipts	76,426	944,915	1,068,678	928,369	1,145,509
On-budget receipts	54,652	677,245	775,715	671,046	832,044
Off-budget receipts	21,775	267,670	292,963	257,323	313,465
Total outlays	119,080	1,205,823	1,350,891	1,169,606	1,493,811
On-budget outlays	96,256	988,794	1,113,992	945,953	1,244,109
Off-budget outlays	22,824	217,030	236,899	223,652	249,702
Total surplus (+) or deficit (-)	- 42,653	- 260,909	- 282,213	- 241,236	- 348,302
On-budget surplus (+) or deficit (-)	- 41,604	- 311,549	- 338,277	- 274,907	- 412,065
Off-budget surplus (+) or deficit (-)	- 1,049	+ 50,640	+ 56,064	+ 33,671	+ 63,763
Total on-budget and off-budget financing	42,653	260,909	282,213	241,236	348,302
Means of financing:					
Borrowing from the public	32,574	264,516	271,282	267,049	345,198
Reduction of operating cash, increase (-)	18,504	21,804	10,155	18,650	.....
By other means	- 8,425	- 25,411	776	- 44,462	3,104

¹These figures are based on the Mid-Session Review of the FY 1992 Budget by the Office of Management and Budget, released on July 15, 1991.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991

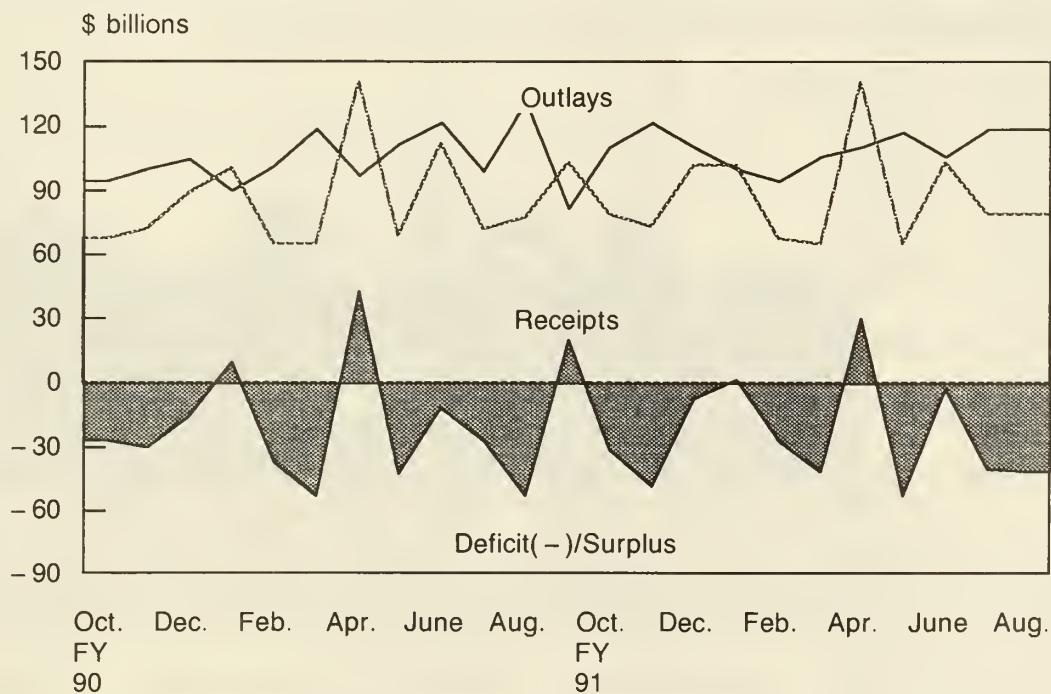


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1990 and 1991

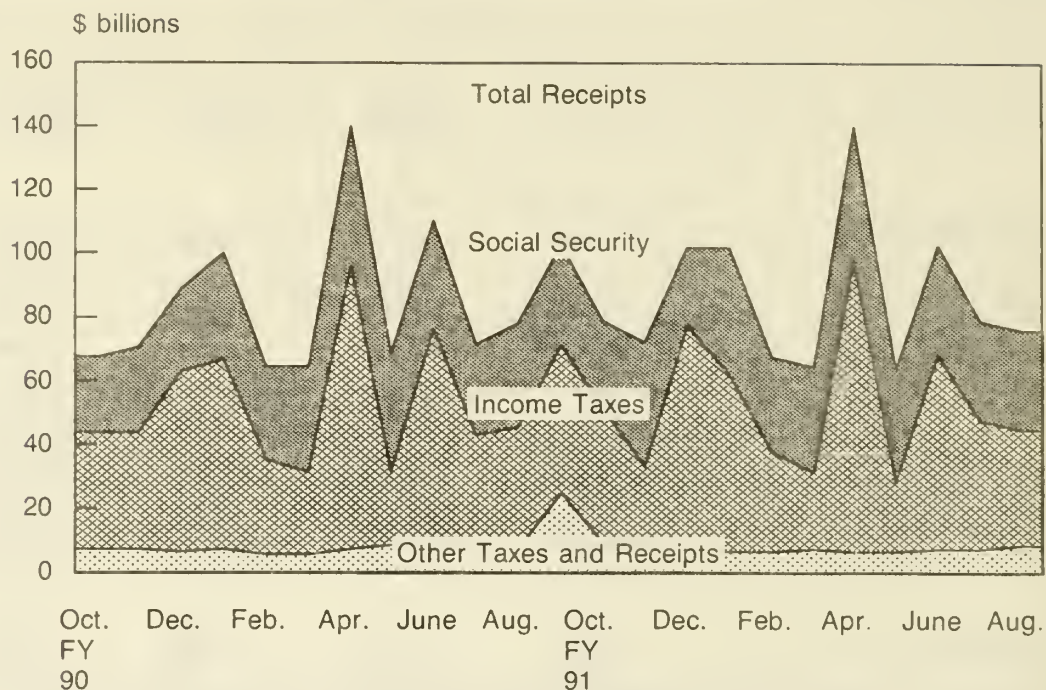


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1990 and 1991

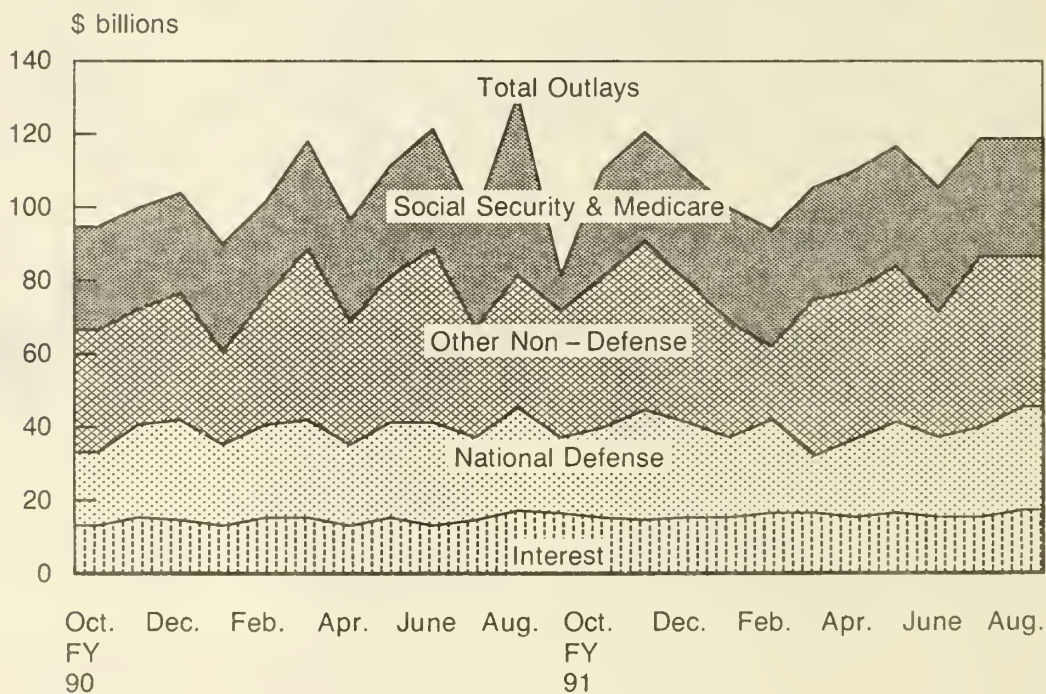


Table 3. Summary of Receipts and Outlays of the U.S. Government, August 1991 and Other Periods
[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	34,560	419,849	420,220	
Corporation income taxes	1,306	79,506	76,163	
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	21,775	267,670	257,323	
Employment taxes and contributions (on-budget)	5,890	69,417	66,088	
Unemployment Insurance	3,417	20,688	21,450	
Other retirement contributions	422	4,193	4,178	
Excise taxes	4,626	38,392	32,571	
Estate and gift taxes	853	10,199	10,625	
Customs duties	1,484	14,599	15,434	
Miscellaneous receipts	2,093	20,401	24,317	
Total Receipts	76,426	944,915	928,369	1,068,678
(On-budget)	54,652	677,245	671,046	775,715
(Off-budget)	21,775	267,670	257,323	292,963
Budget Outlays				
Legislative Branch	195	2,133	2,075	
The Judiciary	229	1,855	1,465	
Executive Office of the President	12	175	137	
Funds Appropriated to the President	546	11,182	8,649	
Department of Agriculture	3,085	50,594	42,692	
Department of Commerce	192	2,424	3,503	
Department of Defense—Military	27,065	240,919	269,233	
Department of Defense—Civil	2,300	24,247	22,831	
Department of Education	2,094	23,408	21,379	
Department of Energy	1,225	11,486	11,414	
Department of Health and Human Services, except Social Security	20,645	200,563	179,707	
Department of Health and Human Services, Social Security	22,626	243,757	244,239	
Department of Housing and Urban Development	1,839	20,830	18,402	
Department of the Interior	453	5,355	5,092	
Department of Justice	672	7,607	6,047	
Department of Labor	3,004	31,820	23,825	
Department of State	396	4,005	3,716	
Department of Transportation	3,003	27,817	26,083	
Department of the Treasury:				
Interest on the Public Debt	19,129	268,272	247,549	
Other	7	- 7,422	- 8,550	
Department of Veterans Affairs	3,659	29,901	27,797	
Environmental Protection Agency	465	5,226	4,654	
General Services Administration	179	294	- 366	
National Aeronautics and Space Administration	1,201	12,730	11,481	
Office of Personnel Management	2,988	31,948	29,215	
Small Business Administration	37	577	647	
Other independent agencies:				
Resolution Trust Corporation	4,156	36,780	37,775	
Other	1,467	22,369	23,298	
Undistributed offsetting receipts:				
Interest	- 847	- 71,043	- 62,086	
Other	- 2,942	- 33,987	- 32,297	
Total Outlays	119,080	1,205,823	1,169,606	1,350,891
(On-budget)	96,256	988,794	945,953	1,113,992
(Off-budget)	22,824	217,030	223,652	236,899
Surplus (+) or deficit (-)	- 42,653	- 260,909	- 241,236	- 282,213
(On-budget)	- 41,604	- 311,549	- 274,907	- 338,277
(Off-budget)	- 1,049	+ 50,640	+ 33,671	+ 56,064

¹These figures are based on the Mid-Session Review of the FY 1992 Budget by the Office of Management and Budget, released on July 15, 1991. Detailed receipts and individual agency outlay totals are unavailable at this time but are expected to be available in the September 1991 MTS.

²Detailed receipts and agency outlay totals are expected to be available in the September 1991 Statement.

... No Transactions

Table 4. Receipts of the U.S. Government, August 1991 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	132,993			373,394			369,674		
Presidential Election Campaign Fund	1			32			32		
Other	13,098			123,548			131,769		
Total—Individual income taxes	36,092	1,532	34,560	496,974	77,126	419,849	491,475	71,255	420,220
Corporation income taxes	2,893	1,588	1,306	94,085	14,578	79,506	91,149	14,986	76,163
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	119,530		19,530	226,212	604	225,608	219,781	791	218,990
Self-Employment Contributions Act taxes	1138		138	16,206		16,206	14,078		14,078
Deposits by States	(**)		(**)	7		7	13		13
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—FOASI trust fund	19,668		19,668	242,425	604	241,821	233,872	791	233,082
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	12,094		2,094	24,183	66	24,117	22,922	76	22,846
Self-Employment Contributions Act taxes	113		13	1,731		1,731	1,399		1,399
Deposits by States	(**)		(**)	1		1	4		4
Other				(**)		(**)			
Total—FDI trust fund	2,107		2,107	25,915	66	25,849	24,317	76	24,241
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	15,522		5,522	61,433	161	61,272	58,911	215	58,696
Self-Employment Contributions Act taxes	136		36	4,401		4,401	3,680		3,680
Receipts from Railroad Retirement Board				329		329	332		332
Deposits by States	(**)		(**)	4		4	8		8
Total—FHI trust fund	5,558		5,558	66,167	161	66,006	62,915	215	62,700
Railroad retirement accounts:									
Rail industry pension fund	170	5	166	2,141	7	2,148	2,174	38	2,136
Railroad social security equivalent benefit	166		166	1,263		1,263	1,252		1,252
Total—Employment taxes and contributions	27,669	5	27,664	337,912	824	337,087	324,531	1,120	323,411
Unemployment insurance:									
State taxes deposited in Treasury	2,457		2,457	15,111		15,111	15,844		15,844
Federal Unemployment Tax Act taxes	958	23	935	5,423	139	5,284	5,440	151	5,289
Railroad Unemployment taxes	(**)		(**)	184		184	204		204
Railroad debt repayment	25		25	110		110	112		112
Total—Unemployment insurance	3,441	23	3,417	20,828	139	20,688	21,601	151	21,450
Other retirement contributions:									
Federal employees retirement—Employee contributions	412		412	4,093		4,093	4,070		4,070
Contributions for non-Federal employees	10		10	100		100	108		108
Total—Other retirement contributions	422		422	4,193		4,193	4,178		4,178
Total—Social Insurance taxes and contributions	31,532	28	31,504	362,932	964	361,969	350,309	1,271	349,038
Excise taxes:									
Miscellaneous excise taxes ²	2,723	104	2,619	18,460	476	17,984	16,282	1,179	15,103
Airport and airway trust fund	448		448	4,506	10	4,496	3,525	10	3,515
Highway trust fund	1,508		1,508	15,664	352	15,312	13,874	518	13,356
Black lung disability trust fund	51		51	600		600	597		597
Total—Excise taxes	4,730	104	4,626	39,230	838	38,392	34,278	1,707	32,571
Estate and gift taxes	878	25	853	10,499	299	10,199	10,868	243	10,625
Customs duties	1,549	65	1,484	15,349	750	14,599	16,064	630	15,434
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,796		1,796	17,522		17,522	21,632		21,632
All other	297	(**)	297	2,888	9	2,879	2,688	3	2,685
Total—Miscellaneous receipts	2,093	(**)	2,093	20,410	9	20,401	24,320	3	24,317
Total—Receipts	79,768	3,342	76,426	1,039,479	94,564	944,915	1,018,463	90,094	928,369
Total—On-budget	57,993	3,342	54,652	771,139	93,894	677,245	760,273	89,227	671,046
Total—Off-budget	21,775		21,775	268,340	670	267,670	258,189	867	257,323

¹In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" have been increased and "Federal Contributions Act Taxes" correspondingly decreased by \$1,318 million to correct estimates for the quarter ending Sept. 30, 1990. "Individual Income Taxes Other" have been decreased and "Self Employment Contributions Act Taxes" correspondingly increased by \$188 million to correct estimates for calendar year 1988 and prior

²Includes amounts for windfall profits tax pursuant to P.L. 96-223

... No Transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	35	(**)	35	357	1	356	348	1	348
House of Representatives	55	(**)	55	602	1	601	537	1	536
Joint items	6		6	100		100	136		136
Congressional Budget Office	1		1	18		18	17		17
Architect of the Capitol	11	1	10	176	8	168	120	8	113
Library of Congress	31		31	410		410	459		459
Government Printing Office:									
Revolving fund (net)	6		6	- 31		- 31	29		29
General fund appropriations	11		11	109		109	92		92
General Accounting Office	33		33	366		366	335		335
United States Tax Court	2		2	28		28	25		25
Other Legislative Branch agencies	3		3	27		27	24		24
Proprietary receipts from the public		1	- 1		6	- 6		18	- 18
Intrabudgetary transactions	4		4	- 13		- 13	- 21		- 21
Total—Legislative Branch	197	2	195	2,148	16	2,133	2,103	28	2,075
The Judiciary:									
Supreme Court of the United States	1		1	16		16	14		14
Courts of appeals, district courts, and other judicial services	218	(**)	218	1,755	(**)	1,755	1,383		1,383
Other	11		11	84		84	68		68
Total—The Judiciary	229	(**)	229	1,855	(**)	1,855	1,465	.....	1,465
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	30		30	28		28
Office of Management and Budget	3		3	47		47	41		41
Other	7		7	97		97	68		68
Total—Executive Office of the President	12	.....	12	175	.....	175	137	.....	137
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	9	21	- 12	5,812	107	5,705	631	730	- 100
Foreign military financing	116		116	- 95		- 95	4,165		4,165
Economic support fund	277		277	4,130		4,130	3,550		3,550
Military assistance	1		1	75		75	371		371
Peacekeeping Operations	4		4	39		39	19		19
Other	3		3	35		35	40		40
Proprietary receipts from the public		90	- 90		427	- 427		455	- 455
Total—International Security Assistance	410	111	299	9,995	534	9,461	8,775	1,185	7,590
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association				815		815	873		873
International Organizations and Programs	21		21	265		265	257		257
Other	56		56	441		441	356		356
Total—Multilateral assistance	77	.....	77	1,521	.....	1,521	1,487	.....	1,487
Agency for International Development:									
Functional Development Assistance Program	155		155	1,447		1,447	1,406		1,406
Sub-Saharan Africa Development Assistance	50		50	372		372	325		325
Operating Expenses	37		37	360		360	399		399
Payment to Foreign Service Retirement and Disability Fund				40		40	40		40
Other	26	4	22	226	38	188	195	45	150
Proprietary receipts from the public		94	- 94		796	- 796		758	- 758
Total—Agency for International Development	268	97	171	2,445	834	1,612	2,365	803	1,562
Peace Corps	18		18	160		160	144		144
Overseas Private Investment Corporation	2	39	- 37	54	188	- 134	43	189	- 146
Other	8	(**)	8	64	15	50	60	11	49
Total—International Development Assistance	373	137	237	4,244	1,036	3,208	4,099	1,003	3,096

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	-19	.....	-19	383	.....	383	-696	.....	696
Military Sales Programs:									
Special Defense Acquisition Fund	19	25	-6	158	304	-146	164	298	-134
Foreign Military Sales Trust Fund	825	.....	825	10,481	.....	10,481	8,203	.....	8,203
Kuwait Civil Reconstruction Trust Fund	31	.....	31	-274	.....	-274	.....	.....	.....
Proprietary receipts from the public .....	.....	822	-822	.....	11,939	-11,939	.....	9,470	-9,470
Other	1	.....	1	8	.....	8	61	.....	61
Total—Funds Appropriated to the President	1,639	1,094	546	24,995	13,813	11,182	20,605	11,956	8,649
Department of Agriculture:									
Agricultural Research Service	50	.....	50	567	.....	567	557	.....	557
Cooperative State Research Service	37	.....	37	360	.....	360	332	.....	332
Extension Service	26	.....	26	331	.....	331	329	.....	329
Foreign Agricultural Service	12	.....	12	95	.....	95	86	.....	86
Foreign Assistance Programs	32	.....	32	730	.....	730	742	.....	742
Agricultural Stabilization and Conservation Service:									
Conservation Programs	23	.....	23	1,779	.....	1,779	1,629	.....	1,629
Other	11	.....	11	35	.....	35	3	.....	3
Federal Crop Insurance Corporation	131	2	129	980	301	679	1,186	314	872
Commodity Credit Corporation:									
Price support and related programs	608	860	-252	17,081	7,080	10,002	14,576	7,911	6,665
National Wool Act Program	1	.....	1	171	.....	171	104	.....	104
Rural Electrification Administration	85	129	-44	3,446	3,338	108	3,582	3,538	45
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	156	98	58	4,247	2,328	1,919	4,769	2,635	2,134
Rural housing insurance fund	582	233	348	5,284	2,443	2,840	5,442	2,785	2,658
Rural development insurance fund	96	26	70	1,096	432	664	2,601	1,820	781
Other	3	(**)	3	14	2	12	9	2	7
Salaries and expenses	33	.....	33	369	.....	369	369	.....	369
Rural water and waste disposal grants	14	.....	14	135	.....	135	121	.....	121
Other	8	.....	8	78	.....	78	69	.....	69
Total—Farmers Home Administration	890	358	532	11,223	5,205	6,018	13,380	7,241	6,139
Soil Conservation Service	66	.....	66	729	.....	729	705	.....	705
Animal and Plant Health Inspection Service	35	.....	35	365	.....	365	321	.....	321
Agricultural Marketing Service	52	.....	52	575	1	574	480	.....	480
Food Safety and Inspection Service	35	.....	35	406	.....	406	387	.....	387
Food and Nutrition Service:									
Food stamp program	1,721	.....	1,721	17,964	.....	17,964	14,552	.....	14,552
State child nutrition payments	262	.....	262	5,317	.....	5,317	4,800	.....	4,800
Women, infants and children programs	190	.....	190	2,153	.....	2,153	2,049	.....	2,049
Other	39	.....	39	493	.....	493	493	.....	493
Total—Food and Nutrition Service	2,211	.....	2,211	25,927	.....	25,927	21,894	.....	21,894
Forest Service:									
National Forest system	106	.....	106	1,151	.....	1,151	1,135	.....	1,135
Forest Service permanent appropriations	21	.....	21	282	.....	282	303	.....	303
Other	126	.....	126	1,084	.....	1,084	966	.....	966
Total—Forest Service	253	.....	253	2,517	.....	2,517	2,404	.....	2,404
Other	35	2	33	381	26	354	374	29	345
Proprietary receipts from the public .....	.....	157	-157	.....	1,153	-1,153	.....	1,346	-1,346
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	4,592	1,507	3,085	67,698	17,104	50,594	63,070	20,378	42,692

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	11	1	10	182	24	158	184	27	158
Bureau of the Census	26		26	444		444	1,506		1,506
Promotion of Industry and Commerce	27		27	262		262	250		250
Science and Technology:									
National Oceanic and Atmospheric Administration	146	1	144	1,327	14	1,313	1,275	15	1,260
Patent and Trademark Office	15		15	192		192	91		91
National Institute of Standards and Technology	15		15	152		152	138		138
Other	8		8	79		79	79		79
Total—Science and Technology	153	1	152	1,649	14	1,636	1,584	15	1,568
Other	-7		-7	76		76	79		79
Proprietary receipts from the public		16	-16		147	-147		54	-54
Intrabudgetary transactions	(**)		(**)	-4		-4	-3		-3
Total—Department of Commerce	211	19	192	2,609	185	2,424	3,599	96	3,503
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,807		3,807	31,308		31,308	27,683		27,683
Department of the Navy	3,366		3,366	26,930		26,930	24,524		24,524
Department of the Air Force	2,724		2,724	21,494		21,494	19,666		19,666
Total—Military personnel	9,897		9,897	79,731		79,731	71,872		71,872
Operation and Maintenance:									
Department of the Army	2,382		2,382	32,195		32,195	24,190		24,190
Department of the Navy	2,747		2,747	27,246		27,246	25,726		25,726
Department of the Air Force	2,091		2,091	25,041		25,041	23,055		23,055
Defense Agencies:									
Defense Cooperation Account	-35	1,255	-1,290	-427	41,939	-42,367			
Other	334		334	7,354		7,354	7,365		7,365
Total—Operation and Maintenance	7,518	1,255	6,263	91,408	41,939	49,469	80,336		80,336
Procurement:									
Department of the Army	908		908	13,456		13,456	13,407		13,407
Department of the Navy	2,874		2,874	31,414		31,414	29,707		29,707
Department of the Air Force	2,510		2,510	27,255		27,255	28,253		28,253
Defense agencies	265		265	2,801		2,801	2,653		2,653
Total—Procurement	6,558		6,558	74,926		74,926	74,021		74,021
Research, Development, Test, and Evaluation:									
Department of the Army	450		450	5,049		5,049	5,063		5,063
Department of the Navy	703		703	7,008		7,008	8,448		8,448
Department of the Air Force	1,167		1,167	12,004		12,004	13,470		13,470
Defense agencies	851		851	7,685		7,685	7,607		7,607
Total—Research, Development, Test, and Evaluation	3,171		3,171	31,745		31,745	34,589		34,589
Military Construction:									
Department of the Army	87		87	799		799	1,148		1,148
Department of the Navy	64		64	803		803	1,359		1,359
Department of the Air Force	76		76	786		786	1,315		1,315
Defense Agencies	85		85	784		784	930		930
Total—Military construction	311		311	3,171		3,171	4,752		4,752
Family housing:									
Department of the Army	125		125	1,427		1,427	1,582		1,582
Department of the Navy	64		64	721		721	722		722
Department of the Air Force	71		71	814		814	868		868
Defense Agencies	5		5	45	3	42	22	4	19
Revolving and Management Funds:									
Department of the Army	195		195	217		217	-147		-147
Department of the Navy	178	(**)	178	245	2	242	91	2	89
Department of the Air Force	519		519	388		388	305		305
Defense Agencies	-202	(**)	-203	-1,427	4	-1,431	378	(**)	378
Other:									
Department of the Army	19	14	5	306	428	-122	340	408	67
Department of the Navy	-75	42	-117	405	233	172	382	171	211
Department of the Air Force	12	33	-21	154	667	-512	173	401	-228
Defense Agencies	2	-40	42	5	87	-81	16	83	-67
Total—Department of Defense-Military	28,369	1,304	27,065	284,281	43,362	240,919	270,302	1,069	269,233

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	93		93	1,028		1,028	1,071		1,071
Operation and maintenance, general	149		149	1,254		1,254	1,244		1,244
Other	113		113	877		877	849		849
Proprietary receipts from the public		14	-14		137	-137		152	-152
Total—Corps of Engineers	354	14	340	3,159	137	3,023	3,164	152	3,012
Military retirement:									
Payment to military retirement fund				10,782		10,782	10,596		10,596
Retired pay	(**)		(**)	1		1	2		2
Military retirement fund	1,956		1,956	21,125		21,125	19,715		19,715
Intrabudgetary transactions				-10,782		-10,782	-10,596		-10,596
Education benefits	-1		-1	53		53	29		29
Other	5	(**)	5	53	1	52	79	1	78
Proprietary receipts from the public		1	-1		7	-7		5	5
Total—Department of Defense—Civil	2,315	15	2,300	24,392	144	24,247	22,989	158	22,831
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	248		248	4,962		4,962	4,265		4,265
Impact aid	16		16	755		755	803		803
School improvement programs	104		104	1,263		1,263	1,087		1,087
Chicago Litigation Settlements	(**)		(**)	7		7	10		10
Indian Education	5		5	62		62	64		64
Total—Office of Elementary and Secondary Education	373		373	7,048		7,048	6,230		6,230
Office of Bilingual Education and Minority Languages Affairs	20		20	170		170	170		170
Office of Special Education and Rehabilitative Services:									
Special education	212		212	1,932		1,932	1,388		1,388
Rehabilitation services and disability research	141		141	1,758		1,758	1,656		1,656
Special institutions for persons with disabilities	14		14	105		105	90		90
Office of Vocational and Adult Education	137		137	947		947	1,340		1,340
Office of Postsecondary Education:									
College housing loans	8	3	6	26	55	-28	24	77	-53
Student financial assistance	603		603	5,751		5,751	5,381		5,381
Guaranteed student loans	436		436	4,570		4,570	4,021		4,021
Higher education	94		94	466		466	528		528
Howard University	7		7	146		146	156		156
Other	(**)		(**)	31		31	19		19
Total—Office of Postsecondary Education	1,147	3	1,145	10,991	55	10,936	10,130	77	10,053
Office of Educational Research and Improvement	22		22	235		235	208		208
Departmental Management	35		35	324		324	306		306
Proprietary receipts from the public		4	-4		47	-47		60	-60
Total—Department of Education	2,101	7	2,094	23,510	102	23,408	21,516	137	21,379
Department of Energy:									
Atomic energy defense activities	913		913	9,091		9,091	8,053		8,053
Energy programs:									
General science and research activities	104		104	974		974	908		908
Energy supply, R and D activities	184		184	2,051		2,051	2,002		2,002
Uranium supply and enrichment activities	79		79	1,093		1,093	1,180		1,180
Fossil energy research and development	33		33	374		374	342		342
Energy conservation	37		37	340		340	327		327
Strategic petroleum reserve	15		15	-255		-255	420		420
Nuclear waste disposal fund	27		27	262		262	303		303
Other	44	1	43	551	5	547	448	1	447
Total—Energy Programs	524	1	525	5,389	5	5,385	5,929	1	5,928
Power Marketing Administration	106	83	22	1,104	1,551	-447	1,048	1,287	-240
Departmental Administration	22		22	377		377	374		374
Proprietary receipts from the public		213	-213		2,679	-2,679		2,539	-2,539
Intrabudgetary transactions	-43		-43	-241		-241	-163		-163
Total—Department of Energy	1,522	297	1,225	15,721	4,235	11,486	15,241	3,827	11,414

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	53	(**)	53	595	3	592	514	3	511
Health Resources and Services Administration:									
Public enterprise funds	7		7	35		35	8		8
Health resources and services	237		237	1,561		1,561	1,452		1,452
Indian Health Service	141		141	1,192		1,192	1,016		1,016
Centers for Disease Control	98		98	1,046		1,046	915		915
National Institutes of Health:									
Cancer Research	111		111	1,466		1,466	1,583		1,583
Heart, Lung, and Blood Research	85		85	1,001		1,001	1,100		1,100
Diabetes, Digestive and Kidney Diseases	46		46	539		539	525		525
Neurological Disorders and Stroke	55		55	486		486	479		479
Allergy and Infectious Diseases	71		71	761		761	717		717
General Medical Sciences	67		67	654		654	661		661
Child Health and Human Development	35		35	415		415	405		405
Other research institutes	132		132	1,050		1,050	955		955
Research resources	19		19	317		317	349		349
Other	55		55	275		275	178		178
Total—National Institutes of Health	677		677	6,962		6,962	6,952		6,952
Alcohol, Drug Abuse, and Mental Health Administration	207		207	2,353		2,353	1,832		1,832
Agency for Health Care Policy and Research	9		9	10		10	6		6
Office of Assistant Secretary for Health	10		10	206		206	196		196
Total—Public Health Service	1,441	(**)	1,441	13,960	3	13,957	12,892	3	12,890
Health Care Financing Administration:									
Grants to States for Medicaid	4,658		4,658	47,169		47,169	37,664		37,664
Payments to health care trust funds	3,222		3,222	34,016		34,016	33,708		33,708
Other	13		13	108		108	66		66
Federal hospital insurance trust fund:									
Benefit payments	6,336		6,336	63,460		63,460	61,129		61,129
Administrative expenses and construction	84		84	857		857	702		702
Quinquennial transfers to the general fund from FHI				1,100		1,100			
Total—FHI trust fund	6,420		6,420	65,417		65,417	61,831		61,831
Federal supplementary medical insurance trust fund:									
Benefit payments	4,362		4,362	41,699		41,699	38,432		38,432
Administrative expenses and construction	124		124	1,383		1,383	1,410		1,410
Total—FSMI trust fund	4,486		4,486	43,082		43,082	39,842		39,842
Total—Health Care Financing Administration	18,799		18,799	189,792		189,792	173,110		173,110
Social Security Administration:									
Payments to social security trust funds	31		31	5,971		5,971	4,767		4,767
Special benefits for disabled coal miners	70		70	781		781	871		871
Supplemental security income program	2,549		2,549	15,326		15,326	12,475		12,475
Total—Social Security Administration	2,650		2,650	22,078		22,078	18,113		18,113
Family Support Administration:									
Family support payments to States	1,147		1,147	12,513		12,513	11,404		11,404
Low income home energy assistance	64		64	1,713		1,713	1,272		1,272
Refugee and entrant assistance	8		8	312		312	404		404
Grants to States for special services	35		35	361		361	319		319
Payments to States for family support activities	55		55	511		511	219		219
Interim assistance to States for legalization	28		28	809		809	533		533
Other	8		8	77		77	69		69
Total—Family Support Administration	1,345		1,345	16,297		16,297	14,219		14,219
Human Development Services:									
Social services	234		234	2,684		2,684	2,588		2,588
Human development services	300		300	2,879		2,879	2,483		2,483
Payments to states for foster care and adoption assistance	166		166	1,920		1,920	1,363		1,363
Total—Human Development Services	699		699	7,482		7,482	6,433		6,433
Office of the Secretary	-7		-7	151		151	157		157
Proprietary receipts from the public		1,060	-1,060		11,188	-11,188		11,507	-11,507
Intrabudgetary transactions:									
Quinquennial transfers to the general fund from FHI, FOASI, and FDI				-3,989		-3,989			
Payments for health insurance for the aged									
Federal supplementary medical insurance trust fund	-3,217		-3,217	-33,385		-33,385	-32,902		-32,902

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits.									
Federal hospital insurance trust fund	- 6		- 6	- 631		- 631	- 806		- 806
Total—Department of Health and Human Services, Except Social Security	21,706	1,060	20,645	211,755	11,192	200,563	191,217	11,509	179,707
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	20,099		20,099	216,019		216,019	218,702		218,702
Administrative expenses and construction	116		116	1,620		1,620	1,440		1,440
Payment to railroad retirement account				3,375		3,375	2,969		2,969
Interest on normalized tax transfers				418		418	982		982
Quinquennial transfers to the general fund from FOASI				2,114		2,114			
Total—FOASI trust fund	20,215		20,215	223,546		223,546	224,093		224,093
Federal disability insurance trust fund:									
Benefit payments	2,380		2,380	24,547		24,547	24,075		24,075
Administrative expenses and construction	62		62	726		726	659		659
Payment to railroad retirement account				82		82	80		80
Interest on normalized tax transfers				45		45	100		100
Quinquennial transfers to the general fund from FDI				775		775			
Total—FDI trust fund	2,442		2,442	26,175		26,175	24,914		24,914
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions ²	- 31		31	- 5,964		- 5,964	- 4,767		4,767
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	22,626		22,626	243,757	(**)	243,757	244,239	(**)	244,239
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	785	594	191	7,417	5,579	1,838	6,725	5,900	825
Housing for the elderly or handicapped fund	36	55	18	1,105	586	519	892	568	323
Other	2	9	7	2	67	65	4	63	59
Rent supplement payments	4		4	46		46	45		45
Homeownership assistance	9		9	104		104	75		75
Rental housing assistance	53		53	590		590	597		597
Rental housing development grants	1		1	24		24	74		74
Low-rent public housing	31		31	749		749	759		759
Public housing grants	171		171	1,616		1,616	1,263		1,263
College housing grants	1	(**)	1	19	(**)	19	19		19
Lower income housing assistance	896		896	10,012		10,012	9,692		9,692
Section 8 contract renewals	59		59	312		312	(**)		(**)
Other	2		2	14		14	11		11
Total—Housing Programs	2,050	658	1,393	22,011	6,233	15,778	20,154	6,531	13,622
Public and Indian Housing Programs:									
Payments for operation of low income housing projects	178		178	1,813		1,813	1,593		1,593
Low-rent public housing—loans and other expenses	7	4	3	263	37	226	427	41	386
Total—Public and Indian Housing Programs	185	4	182	2,076	37	2,039	2,020	41	1,980
Government National Mortgage Association:									
Management and liquidating functions fund	(**)		(**)	(**)	3	- 3	11	17	- 6
Guarantees of mortgage-backed securities	211	269	58	1,897	2,312	- 415	1,202	1,681	- 479
Total—Government National Mortgage Association	211	269	58	1,897	2,314	- 417	1,213	1,698	485
Community Planning and Development:									
Public enterprise fund	5	14	- 9	78	108	- 30	48	108	- 60
Community development grants	263		263	2,690		2,690	2,529		2,529
Urban development action grants	16		16	125		125	190		190
Rental rehabilitation grants	11		11	132		132	182		182
Other	14		14	116		116	84		84
Total—Community Planning and Development	308	14	294	3,141	108	3,033	3,032	108	2,925

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and Administration	29	.....	29	371	.....	371	337	.....	337
Other	1	.....	1	26	.....	26	23	.....	23
Total—Department of Housing and Urban Development	2,784	945	1,839	29,522	8,692	20,830	26,779	8,377	18,402
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	42	.....	42	419	.....	419	393	.....	393
Firefighting	24	.....	24	143	.....	143	122	.....	122
Other	11	.....	11	135	.....	135	286	.....	286
Minerals Management Service	51	.....	51	615	.....	615	580	.....	580
Office of Surface Mining Reclamation and Enforcement	29	.....	29	298	.....	298	298	.....	298
Total—Land and minerals management	158	.....	158	1,609	.....	1,609	1,679	.....	1,679
Water and science:									
Bureau of Reclamation:									
Construction program	38	.....	38	290	.....	290	291	.....	291
Operation and maintenance	15	.....	15	194	.....	194	174	.....	174
Other	53	19	34	550	104	446	491	50	441
Geological Survey	32	.....	32	469	.....	469	460	.....	460
Bureau of Mines	14	3	11	166	26	140	159	26	133
Total—Water and science	152	22	130	1,668	130	1,538	1,575	76	1,499
Fish and wildlife and parks:									
United States Fish and Wildlife Service	57	.....	57	905	.....	905	778	.....	778
National Park Service	108	.....	108	1,081	.....	1,081	972	.....	972
Total—Fish and wildlife and parks	165	.....	165	1,986	.....	1,986	1,750	.....	1,750
Bureau of Indian Affairs:									
Operation of Indian programs	110	.....	110	1,121	.....	1,121	924	.....	924
Indian tribal funds	30	.....	30	340	.....	340	315	.....	315
Other	20	1	19	259	14	244	370	10	359
Total—Bureau of Indian Affairs	161	1	160	1,720	14	1,706	1,609	10	1,598
Territorial and International Affairs	7	.....	7	268	.....	268	294	.....	294
Departmental offices	3	.....	3	94	.....	94	96	.....	96
Proprietary receipts from the public .....	.....	168	-168	.....	1,793	-1,793	.....	1,708	-1,708
Intrabudgetary transactions	-1	.....	-1	-54	.....	-54	-116	.....	-116
Total—Department of the Interior	644	191	453	7,292	1,937	5,355	6,886	1,794	5,092
Department of Justice:									
Legal activities	188	.....	188	2,300	.....	2,300	1,486	.....	1,486
Federal Bureau of Investigation	144	.....	144	1,532	.....	1,532	1,396	.....	1,396
Drug Enforcement Administration	33	.....	33	571	.....	571	484	.....	484
Immigration and Naturalization Service	99	.....	99	1,118	.....	1,118	1,011	.....	1,011
Federal Prison System	206	6	200	1,518	60	1,457	1,246	53	1,193
Office of Justice Programs	60	.....	60	592	.....	592	434	.....	434
Other	11	.....	11	395	.....	395	277	.....	277
Proprietary receipts from the public .....	.....	62	-62	.....	338	-338	.....	219	-219
Intrabudgetary transactions	-1	.....	-1	-21	.....	-21	-15	.....	-15
Total—Department of Justice	740	68	672	8,005	398	7,607	6,319	272	6,047
Department of Labor:									
Employment and Training Administration:									
Training and employment services	434	.....	434	3,546	.....	3,546	3,528	.....	3,528
Community service employment for older Americans	30	.....	30	330	.....	330	318	.....	318
Federal unemployment benefits and allowances	14	.....	14	150	.....	150	105	.....	105
State unemployment insurance and employment service operations	19	.....	19	-24	.....	-24	19	.....	19
Advances to the unemployment trust fund and other funds	15	.....	15	55	.....	55	(**)	.....	(**)
Other	7	.....	7	66	.....	66	58	.....	58

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,068		2,068	23,387		23,387	15,976		15,976
State administrative expenses	233		233	2,572		2,572	2,345		2,345
Federal administrative expenses	10		10	196		196	136		136
Veterans employment and training	16		16	150		150	150		150
Repayment of advances from the general fund									
Railroad unemployment insurance	3		3	81		81	81		81
Other	4		4	22		22	86		86
Total—Unemployment trust fund	2,335		2,335	26,407		26,407	18,773		18,773
Total—Employment and Training Administration	2,854		2,854	30,531		30,531	22,802		22,802
Pension Benefit Guaranty Corporation	50	161	- 111	617	1,136	- 519	682	1,115	- 433
Employment Standards Administration:									
Salaries and expenses	20		20	198		198	183		183
Special benefits	145		145	500		500	149		149
Black lung disability trust fund	53		53	563		563	563		563
Other	8		8	99		99	88		88
Occupational Safety and Health Administration	29		29	244		244	234		234
Bureau of Labor Statistics	21		21	186		186	169		169
Other	37		37	396		396	368		368
Proprietary receipts from the public		(**)	(**)		3	- 3		7	- 7
Intrabudgetary transactions	- 52		- 52	- 373		- 373	- 292		- 292
Total—Department of Labor	3,164	161	3,004	32,959	1,139	31,820	24,947	1,122	23,825
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	210		210	1,762		1,762	1,707		1,707
Acquisition and maintenance of buildings abroad	43		43	342		342	324		324
Payment to Foreign Service retirement and disability fund				109		109	106		106
Foreign Service retirement and disability fund	31		31	336		336	322		322
Other	8		8	73		73	46		46
Total—Administration of Foreign Affairs	292		292	2,622		2,622	2,505		2,505
International Organizations and Conferences	11		11	866		866	720		720
Migration and Refugee Assistance	76		76	497		497	477		477
International Narcotics Control	9		9	104		104	112		112
Other	8		8	70		70	50		50
Proprietary receipts from the public					3	- 3		2	- 2
Intrabudgetary transactions	(**)		(**)	- 150		- 150	- 147		- 147
Total—Department of State	396		396	4,009	3	4,005	3,718	2	3,716
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,543		1,543	12,907		12,907	12,648		12,648
Other	18		18	127		127	106		106
Other programs	4		4	72		72	93		93
Total—Federal Highway Administration	1,565		1,565	13,106		13,106	12,847		12,847
National Highway Traffic Safety Administration	18		18	212		212	224		224
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	1		1	535		535	561		561
Other	25	3	22	232	7	223	- 14	17	- 31
Total—Federal Railroad Administration	26	3	23	767	7	759	547	17	530

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	148	.....	148	2,092	.....	2,092	2,087	.....	2,087
Discretionary grants	97	.....	97	961	.....	961	780	.....	780
Other	59	.....	59	557	.....	557	611	.....	611
Federal Aviation Administration:									
Operations	112	.....	112	1,883	.....	1,883	2,718	.....	2,718
Other	(**)	(**)	(**)	1	3	-3	14	16	-2
Airport and airway trust fund:									
Grants-in-aid for airports	174	.....	174	1,383	.....	1,383	1,082	.....	1,082
Facilities and equipment	172	.....	172	1,325	.....	1,325	1,200	.....	1,200
Research, engineering and development	18	.....	18	165	.....	165	134	.....	134
Operations	167	.....	167	1,837	.....	1,837	739	.....	739
Total—Airport and airway trust fund	531	.....	531	4,710	.....	4,710	3,156	.....	3,156
Total—Federal Aviation Administration	643	(**)	643	6,594	3	6,591	5,888	16	5,872
Coast Guard:									
Operating expenses	261	.....	261	2,002	.....	2,002	1,850	.....	1,850
Acquisition, construction, and improvements	49	.....	49	375	.....	375	332	.....	332
Retired pay	43	.....	43	407	.....	407	389	.....	389
Other	23	1	22	199	6	193	197	5	192
Total—Coast Guard	376	1	375	2,983	6	2,977	2,768	5	2,763
Maritime Administration	103	36	67	1,110	754	357	667	404	263
Other	23	1	22	244	16	228	155	10	145
Proprietary receipts from the public	.....	14	-14	.....	22	-22	.....	24	-24
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	-13	.....	-13
Total—Department of Transportation	3,058	55	3,003	28,625	809	27,817	26,560	477	26,083
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-217	2	-219	-1,949	22	-1,971	-2,603	15	-2,618
Other	33	.....	33	87	.....	87	76	.....	76
Financial Management Service:									
Salaries and expenses	14	.....	14	203	.....	203	245	.....	245
Payment to the Resolution Funding Corporation	.....	.....	.....	1,870	.....	1,870	347	.....	347
Claims, Judgements, and Relief Acts	12	.....	12	443	.....	443	436	.....	436
Other	13	.....	13	184	.....	184	138	.....	138
Total—Financial Management Service	39	.....	39	2,701	.....	2,701	1,166	.....	1,166
Federal Financing Bank	-113	.....	-113	110	.....	110	147	.....	147
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	26	.....	26	275	.....	275	234	.....	234
Internal Revenue collections for Puerto Rico	19	.....	19	201	.....	201	216	.....	216
United States Customs Service	173	.....	173	1,613	.....	1,613	1,434	.....	1,434
Bureau of Engraving and Printing	22	.....	22	51	.....	51	50	.....	50
United States Mint	8	.....	8	83	.....	83	52	.....	52
Bureau of the Public Debt	15	.....	15	165	.....	165	174	.....	174
Internal Revenue Service:									
Processing tax returns and assistance	96	.....	96	1,538	.....	1,538	1,708	.....	1,708
Tax Law Enforcement	307	.....	307	3,216	.....	3,216	3,339	.....	3,339
Information system	85	.....	85	609	.....	609	.....	.....	.....
Payment where earned income credit exceeds liability for tax	30	.....	30	4,856	.....	4,856	4,328	.....	4,328
Refunding internal revenue collections, interest	320	.....	320	2,567	.....	2,567	2,005	.....	2,005
Other	19	(**)	19	156	6	150	75	11	64
Total—Internal Revenue Service	857	(**)	857	12,942	6	12,936	11,455	11	11,444

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	33		33	405		405	360		360
Comptroller of the Currency	28	60	-32	262	283	-21	239	256	-16
Office of Thrift Supervision	21	2	19	208	261	-53	151	259	-108
Interest on the public debt:									
Public issues (accrual basis)	17,743		17,743	193,572		193,572	181,859		181,859
Special issues (cash basis)	1,385		1,385	74,700		74,700	65,690		65,690
Total—Interest on the public debt	19,129		19,129	268,272		268,272	247,549		247,549
Other	5		5	38		38	39		39
Proprietary receipts from the public		214	214		3,366	-3,366		3,501	-3,501
Receipts from off-budget Federal entities				-463		-463	-1,082		-1,082
Intrabudgetary transactions	-664		-664	-20,212		-20,212	-16,618		-16,618
Total—Department of the Treasury	19,414	278	19,136	264,788	3,938	260,850	243,042	4,042	238,999
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	192	377	-186	2,118	1,859	259	2,286	1,728	558
Other	30	59	-29	284	557	274	229	365	-136
Compensation and pensions	2,659		2,659	16,108		16,108	14,398		14,398
Readjustment benefits	43		43	531		531	468		468
Post-Vietnam-era veterans education account	9		9	154		154	207		207
Insurance Funds:									
National service life	101		101	1,157		1,157	1,130		1,130
United States government life	3		3	27		27	30		30
Veterans special life	9	4	6	108	173	-65	99	167	-69
Other	4		4	15		15	15		15
Total—Veterans Benefits Administration	3,051	440	2,611	20,501	2,589	17,912	18,862	2,261	16,602
Veterans Health Services and Research Administration:									
Medical care	1,039		1,039	11,208		11,208	10,419		10,419
Other	51	21	30	496	211	284	451	209	242
Departmental Administration:									
General operating expenses	7		7	801		801	783		783
Construction projects	53		53	565		565	606		606
Other	10		10	81	(**)	81	77		77
Proprietary receipts from the public:									
National service life		33	-33		383	-383		363	-363
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		57	-57	(**)	463	-463	(**)	402	-402
Intrabudgetary transactions	(**)		(**)	-103		-103	-167		-167
Total—Department of Veterans Affairs	4,211	552	3,659	33,549	3,647	29,901	31,031	3,235	27,797
Environmental Protection Agency:									
Salaries and expenses	47		47	852		852	789		789
Abatement, control, and compliance	67		67	733		733	630		630
Construction grants	172		172	2,121		2,121	2,055		2,055
Hazardous substance superfund	151		151	1,292		1,292	1,028		1,028
Other	33	(**)	33	1,189	15	1,174	279	28	252
Proprietary receipts from the public		6	-6		84	-84		100	-100
Intrabudgetary transactions				-861		-861			
Total—Environmental Protection Agency	471	6	465	5,325	99	5,226	4,782	128	4,654
General Services Administration:									
Real property activities	161		161	73		73	-474		-474
Personal property activities	-35		-35	101		101	85		85
Information Resources Management Service	37		37	89		89	-85		-85
Federal property resources activities	1		1	16		16	11		11
General activities	15		15	54		54	145		145
Proprietary receipts from the public		1	-1		39	-39		49	-49
Total—General Services Administration	179	1	179	333	39	294	-318	49	-366

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	532	.....	532	5,287	.....	5,287	4,665	.....	4,665
Space flight, control, and data communications	443	.....	443	5,137	.....	5,137	4,783	.....	4,783
Construction of facilities	31	.....	31	293	.....	293	185	.....	185
Research and program management	195	.....	195	2,003	.....	2,003	1,840	.....	1,840
Other	1	(**)	1	10	.....	10	8	.....	8
Total—National Aeronautics and Space Administration	1,201	(**)	1,201	12,730	.....	12,730	11,481	.....	11,481
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	251	.....	251	3,008	.....	3,008	2,536	.....	2,536
Payment to civil service retirement and disability fund .....	(**)	.....	(**)	1	.....	1	1	.....	1
Civil service retirement and disability fund	2,806	.....	2,806	30,620	.....	30,620	28,564	.....	28,564
Employees health benefits fund	1,146	1,185	-40	11,308	12,212	-903	10,094	11,153	-1,059
Employees life insurance fund	92	132	-40	1,047	1,896	-849	1,037	1,973	-936
Retired employees health benefits fund	1	1	(**)	9	9	(**)	11	11	(**)
Other	15	.....	15	132	.....	132	143	.....	143
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Other	-5	.....	-5	-59	.....	-59	-33	.....	-33
Total—Office of Personnel Management	4,306	1,318	2,988	46,065	14,116	31,948	42,352	13,137	29,215
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	74	70	4	849	709	140	763	813	-50
Disaster loan fund	39	40	-2	560	500	60	796	473	323
Other	3	1	2	31	17	14	32	18	13
Other	32	(**)	32	363	(**)	363	361	1	361
Total—Small Business Administration	148	111	37	1,804	1,227	577	1,951	1,305	647
Other Independent agencies:									
Action	17	.....	17	172	.....	172	158	.....	158
Board for International Broadcasting	28	.....	28	199	.....	199	198	.....	198
Corporation for Public Broadcasting .....	.....	.....	.....	299	.....	299	229	.....	229
District of Columbia:									
Federal payment .....	(**)	.....	(**)	671	.....	671	578	.....	578
Other .....	.....	.....	.....	7	43	-35	28	59	-31
Equal Employment Opportunity Commission	14	.....	14	179	.....	179	170	.....	170
Export-Import Bank of the United States	92	142	-49	1,694	2,020	-326	1,798	1,689	109
Federal Communications Commission	9	3	5	104	43	61	99	24	75
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	965	2,501	-1,535	16,909	10,740	6,168	17,330	12,274	5,056
Savings Association Insurance Fund	-2	6	-8	29	69	-41	115	26	88
FSLIC Resolution Fund	2,605	683	1,922	10,274	3,324	6,950	8,131	2,827	5,305
Federal Emergency Management Agency:									
Public Enterprise Funds	42	31	11	159	317	-158	457	328	129
Disaster Relief	14	.....	14	524	.....	524	1,356	.....	1,356
Salaries and expenses	3	.....	3	128	.....	128	132	.....	132
Emergency management and planning assistance	-15	.....	-15	217	.....	217	268	.....	268
Emergency food and shelter program	6	.....	6	133	.....	133	131	.....	131
Federal Housing Finance Board	1	1	(**)	10	12	-2	21	8	13
Federal Trade Commission	-1	.....	-1	52	.....	52	51	.....	51
Interstate Commerce Commission	3	.....	3	41	.....	41	40	.....	40
Legal Services Corporation	44	.....	44	316	.....	316	290	.....	290
National Archives and Records Administration	20	(**)	20	131	(**)	130	134	.....	134
National Credit Union Administration:									
Credit union share insurance fund	-14	14	-28	79	333	-253	42	144	-102
Central liquidity facility	89	72	17	556	499	57	272	327	-55
Other	6	(**)	6	-4	2	-7	-7	1	-8

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent agencies—Continued									
National Endowment for the Arts	14	.....	14	156	.....	156	148	.....	148
National Endowment for the Humanities	17	.....	17	138	.....	138	131	.....	131
National Labor Relations Board	10	.....	10	133	.....	133	136	.....	136
National Science Foundation	216	.....	216	1,888	.....	1,888	1,670	.....	1,670
Nuclear Regulatory Commission	37	14	23	405	96	309	356	54	301
Panama Canal Commission	50	41	9	463	473	-10	435	442	-6
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	4,491	3,762	728	39,745	40,990	-1,245	38,013	37,576	437
Payment to the Postal Service Fund .....	(**)	.....	(**)	511	.....	511	490	.....	490
Railroad Retirement Board:									
Federal windfall subsidy	26	.....	26	294	.....	294	308	.....	308
Federal payments to the railroad retirement accounts ..	(**)	.....	(**)	143	.....	143	216	.....	216
Milwaukee railroad restructuring, administration .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Rail Industry Pension Fund:									
Advances from FOASI fund	-84	.....	-84	-914	.....	-914	-866	.....	-866
OASI certifications	84	.....	84	914	.....	914	865	.....	865
Administrative expenses	9	.....	9	65	.....	65	59	.....	59
Interest on refunds and taxes .....	(**)	.....	(**)	-4	.....	-4	62	.....	62
Supplemental annuity pension fund	244	.....	244	2,496	.....	2,496	2,409	.....	2,409
Other	1	.....	1	4	.....	4	3	.....	3
Intrabudgetary Transactions:									
Social security equivalent benefit account	363	.....	363	4,063	.....	4,063	3,896	.....	3,896
Payments from other funds to railroad retirement trust funds .....	.....	.....	.....	-3,457	.....	-3,457	-3,049	.....	-3,049
Other .....	.....	.....	.....	118	.....	118	-24	.....	-24
Total—Railroad Retirement Board	644	.....	644	3,722	.....	3,722	3,880	.....	3,880
Resolution Trust Corporation	44,156	.....	4,156	48,845	12,065	36,780	55,797	18,022	37,775
Securities and Exchange Commission	10	.....	10	132	.....	132	141	23	118
Smithsonian Institution	29	.....	29	312	.....	312	275	.....	275
Tennessee Valley Authority	177	1,049	-872	4,428	5,247	-819	6,194	6,429	-235
United States Information Agency	102	(**)	102	913	3	910	819	(**)	819
Other	65	3	62	958	201	757	879	60	819
Total—Other Independent agencies	13,944	8,321	5,623	135,627	76,477	59,149	141,386	80,313	61,073
Undistributed offsetting receipts:									
Other Interest .....	.....	.....	.....	.....	1	-1	.....	2	-2
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Department of Defense—Civil:									
Military retirement fund	-1,388	.....	-1,388	-15,794	.....	-15,794	-14,967	.....	-14,967
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-422	.....	-422	-4,464	.....	-4,464	-4,183	.....	-4,183
Payments for military service credits .....	.....	.....	.....	-356	.....	-356	-440	.....	-440
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-45	.....	-45	-480	.....	-480	-437	.....	-437
Payments for military service credits .....	.....	.....	.....	-37	.....	-37	-44	.....	-44
Federal hospital insurance trust fund:									
Federal employer contributions	-187	.....	-187	-1,929	.....	-1,929	-1,866	.....	-1,866
Payments for military service credits .....	.....	.....	.....	-89	.....	-89	-124	.....	-124
Department of State:									
Foreign Service retirement and disability fund	-6	.....	-6	-78	.....	-78	-72	.....	-72
Office of Personnel Management:									
Civil Service retirement and disability fund	-912	.....	-912	-7,986	.....	-7,986	-7,259	.....	-7,259
Total—Employer share, employee retirement	-2,960	.....	-2,960	-31,214	.....	-31,214	-29,392	.....	-29,392

Table 5. Outlays of the U.S. Government, August 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-4		-4	-10		-10	-12		-12
Department of Defense—Civil:									
Corps of Engineers	1		1	-5		-5	-39		-39
Military retirement fund	-212		-212	-8,027		-8,027	-7,128		-7,128
Education benefits fund	-11		-11	-67		-67	-63		-63
Soldiers' and Airmen's Home permanent fund				-12		-12	-8		-8
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-50		-50	-19,097		-19,097	-15,053		-15,053
Federal disability insurance trust fund (OFF-BUDGET)	-13		-13	-1,049		-1,049	-868		-868
Federal hospital insurance trust fund	-7		-7	-8,980		-8,980	-7,906		-7,906
Federal supplementary medical insurance trust fund ..	-16		-16	-1,603		-1,603	-1,398		-1,398
Department of Labor:									
Unemployment trust fund	-12		-12	-4,307		-4,307	-3,999		-3,999
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-478		-478	-435		-435
Department of Transportation:									
Airport and airway trust fund	-1		-1	-1,293		-1,293	-1,235		-1,235
Oil spill liability trust fund	(**)		(**)	-4		-4	-3		-3
Highway trust fund	-4		-4	-1,465		-1,465	-1,517		-1,517
Department of Veterans Affairs:									
United States government life insurance fund	(**)		(**)	-13		-13	-14		-14
National service life insurance fund	-1		-1	-1,063		-1,063	-1,041		-1,041
Environmental Protection Agency:									
Post-closure liability trust fund							(**)		(**)
Other	(**)		(**)	2		2	-34		-34
National Aeronautics and Space Administration	(**)		(**)	-1		-1	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-57		-57	-22,183		-22,183	-20,391		-20,391
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-148		-148	-828		-828	-607		-607
Other	-12		-12	-21		-21	-236		-236
Total—Interest received by trust funds	-547		-547	-70,505		-70,505	-61,987		-61,987
Unrealized Discount on trust fund investments	-301		-301	-538		-538	-99		-99
Rents and Royalties on the Outer Continental Shelf lands ..		-18	18		2,773	-2,773		2,903	-2,903
Total—Undistributed offsetting receipts	-3,807	-18	-3,789	-102,257	2,773	-105,030	-91,478	2,905	-94,383
Total outlays	136,371	17,291	119,080	1,411,270	205,446	1,205,823	1,335,921	166,315	1,169,606
Total On-Budget	109,784	13,529	96,256	1,153,250	164,456	988,794	1,074,692	128,739	945,953
Total Off-Budget	26,586	3,762	22,824	258,020	40,990	217,030	261,228	37,576	223,652
Total Surplus (+) or Deficit (-)			-42,653			-260,909			-241,236
Total On-Budget			-41,604			-311,549			-274,907
Total Off-Budget			-1,049			+50,640			+33,671

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	39,038	36,510
Receipts from off-budget Federal entities	463	1,082
Intrabudgetary transactions	182,492	160,751
Government receipts	41,939	
Total receipts offset against outlays	263,932	198,344

¹Includes prior month adjustments for \$13,476 million.²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.³The Postal Service accounting year is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects actual USPS results through 8/23 and estimates for \$264 million through 8/31.⁴Includes receipts totalling \$3,382 million.

No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, August 1991 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	40,447	381,085	354,260	3,218,313	3,558,952	3,599,399
Federal Financing Bank				15,000	15,000	15,000
Total public debt securities	140,447	381,085	354,260	3,233,313	3,573,952	3,614,399
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	- 1,443	- 10,860	7,462	32,758	23,341	21,898
Total federal securities	39,004	370,225	361,722	3,266,073	3,597,294	3,636,298
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	6,430	105,709	94,673	795,907	895,187	901,616
Total borrowing from the public	32,574	264,516	267,049	2,470,166	2,702,107	2,734,682
Plus premium on public debt securities	- 3	10	213	816	830	826
Less discount on public debt securities	821	16,685	44,645	60,627	76,492	77,313
Total borrowing from the public less premium & discount	31,750	247,840	222,617	2,410,355	2,626,446	2,658,195
Accrued interest payable to the public	- 9,338	- 8,360	- 9,381	44,537	45,516	36,178
Allocations of special drawing rights	15	- 272	520	6,823	6,536	6,551
Deposit funds	- 245	243	- 1,126	8,422	8,911	8,666
Miscellaneous liability accounts (includes checks outstanding etc.)	5,267	- 3,531	9,633	9,882	1,085	6,351
Total liability accounts	27,448	235,921	222,262	2,480,020	2,688,493	2,715,940
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	914	- 893	- 8,999	7,638	5,831	6,745
Tax and loan note accounts	- 19,418	- 20,911	- 9,652	32,517	31,024	11,606
Balance	- 18,504	- 21,804	- 18,650	40,155	36,855	18,351
Special drawing rights:						
Total holdings	119	- 187	1,293	10,666	10,360	10,479
SDR certificates issued to Federal Reserve Banks		- 1,500		- 8,518	- 10,018	- 10,018
Balance	119	- 1,687	1,293	2,148	342	461
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	53	- 996	1,902	5,253	4,204	4,257
Letter of credit issued to IMF	- 21	- 233	- 594	- 14,976	- 15,188	- 15,209
Dollar deposits with the IMF	- 3	- 4	9	- 58	- 58	- 62
Receivable/payable (-) for interim maintenance of value adjustments	- 34	1,078	- 1,138	- 1,035	76	42
Balance	- 5	- 155	178	8,883	8,733	8,728
Loans to International Monetary Fund			- 74	(**)	(**)	(**)
Other cash and monetary assets	11,143	8,657	- 44	9,653	7,167	18,311
Total cash and monetary assets	- 7,247	- 14,988	- 17,297	60,839	53,098	45,851
Miscellaneous asset accounts	- 7,919	- 5,084	- 1,139	9,506	12,342	4,423
Total asset accounts	- 15,166	- 20,072	- 18,436	70,345	65,440	50,273
Excess of liabilities (+) or assets (-)	+ 42,614	+ 255,992	+ 240,698	+ 2,409,674	+ 2,623,053	+ 2,665,667
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
	39	4,916	539		4,877	4,916
Total budget and off-budget federal entities						
[Financing of deficit (+) or disposition of surplus (-)]	+ 42,653	+ 260,909	+ 241,236	+ 2,409,674	+ 2,627,930	+ 2,670,583

¹ This figure includes zero coupon bonds of \$2.9 billion issued to Pension Benefit Guaranty Corporation in August 1991 and published in the Daily Treasury Statement and Monthly Statement of the Public Debt for July 31, 1991.

² Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires

from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, August 1991 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,623,053	2,408,750	2,187,588
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of Thrift Savings Plan Clearing Accounts for Defense and CIA to a non-budgetary status			25
Revisions by Federal Agencies to the prior budget results	(**)	92	1,335
Prior year revision for accrued interest		833	833
Excess of liabilities beginning of period (current basis)	2,623,053	2,409,674	2,189,781
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	42,653	260,909	241,236
Changes in composition of unified budget			
Total surplus (–) or deficit (Table 2)	42,653	260,909	241,236
Total—on-budget (Table 2)	41,604	311,549	274,907
Total—off-budget (Table 2)	1,049	–50,640	–33,671
Transactions not applied to current year's surplus or deficit:			
Seigniorage	–39	–405	–526
Proceeds from sales of loan assets with recourse			
Profit on sale of gold	(**)	(**)	
Net receipts from cancelled checks		–4,511	
Net gain/loss for IMF loan valuation adjustment			–12
Total—transactions not applied to current year's surplus or deficit	–39	–4,916	–539
Excess of liabilities close of period	2,665,667	2,665,667	2,430,479

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, August 1991 and Other Periods

Classification	[\$ millions]					
	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	–1,354	–2,885	–48	2,981	1,450	96
FSLIC Resolution Fund	–104	–7,914	–509	19,339	11,529	11,425
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	(**)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	15	–42	20	357	300	315
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol		11		126	137	137
Department of Defense:						
Homeowners assistance mortgages		(**)	–1	3	3	3
Independent agencies:						
National Archives and Records Administration				302	302	302
Postal Service		–30		250	220	220
Tennessee Valley Authority			8,000	9,380	9,380	9,380
Total agency securities	–1,443	–10,860	7,462	32,758	23,341	21,898

...No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1991 and Other Periods

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund		- 458	58	505	47	47
Housing and Other Credit Guarantee Program, AID	5	48	24	82	125	130
Department of Agriculture:						
Commodity Credit Corporation	- 216	4,881	2,369	16,619	21,717	21,501
Farmers Home Administration:						
Agriculture Credit Insurance Fund	60	- 2,765	1,170	14,035	11,210	11,270
Rural Development Insurance Fund	85	- 995	- 725	2,981	1,901	1,986
Rural Housing Insurance Fund	355	- 700	- 2,105	4,111	3,056	3,411
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund				113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund				25	25	25
Rural Electrification and Telephone Revolving Fund		124	211	7,865	7,989	7,989
Rural Telephone Bank				759	759	759
Department of Commerce:						
Federal Ship Financing Fishing Vessels, NOAA			6	6	6	6
Department of Education:						
College Housing and Academic Facilities Fund	24	70	36	67	113	137
College Housing Loans			- 211	649	649	649
Department of Energy:						
Bonneville Power Administration		60	- 50	1,694	1,754	1,754
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	200	1,626	852	5,537	6,963	7,163
Housing for the Elderly or Handicapped		439	338	7,019	7,458	7,458
Public and Indian Housing:						
Low-Rent Public Housing		100	300		100	100
Department of the Interior:						
Bureau of Mines, Helium Fund				252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated				20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program		(**)	(**)	1	1	1
Federal Railroad Administration:						
Settlements of Railroad Litigation		- 3		- 36	- 39	- 39
Regional Rail Reorganization Program		(**)	- 95	39	39	39
Maritime Administration:						
Federal Ship Financing Fund, Revolving Fund						
Ocean Freight Differential						
Department of the Treasury:						
Federal Financing Bank Revolving Fund	2,169	15,602	29,931	158,318	171,752	173,920
Department of Veterans Affairs:						
Direct Loan Revolving Fund				1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund		14	15	138	152	152
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund			- 35			
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund			16	66	66	66
Railroad Retirement Board:						
Railroad Retirement Account				2,128	2,128	2,128
Social Security Equivalent Benefit Account	217	- 69	- 148	2,369	2,083	2,301
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Tennessee Valley Authority				150	150	150
Export-Import Bank of the United States						
Total agency borrowing from the Treasury financed through public debt securities issued	2,899	17,974	31,959	227,263	242,338	245,237

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1991 and Other Periods—Continued

[\$ millions]						
Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	15	- 5,076	- 350	9,756	4,665	4,680
Department of Agriculture:						
Rural Electrification Administration	15	- 139	- 279	23,449	23,295	23,310
Farmers Home Administration:						
Agriculture Credit Insurance Fund		- 1,335	- 3,160	20,343	19,008	19,008
Rural Housing Insurance Fund		620	2,060	28,031	28,651	28,651
Rural Development Insurance Fund				3,675	3,675	3,675
Department of the Navy		- 48	- 48	1,672	1,624	1,624
Department of Education:						
Student Loan Marketing Association		- 30	- 30	4,880	4,850	4,850
Department of Energy						
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund	(*)	- 15	- 11	157	142	142
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses		- 57	- 45	1,951	1,903	1,894
Community Development Grants	- 9	- 26	- 36	244	218	218
Department of Interior:						
Territorial and International Affairs		- 1	- 1	55	54	54
Department of Transportation:						
Federal Railroad Administration	(*)	- 2	- 14	23	22	21
General Services Administration:						
Federal Buildings Fund	3	257	- 11	367	621	624
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications		- 1,063	101	1,096	33	33
Small Business Administration:						
Business Loan and Investment Fund	- 35	- 168	- 220	1,133	1,001	966
Independent Agencies:						
Export-Import Bank of the United States		- 102	160	11,340	11,238	11,238
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	1,215	7,646			6,431	7,646
National Credit Union Administration	17	57	- 55	57	97	114
Pennsylvania Avenue Development Corporation	3	32			29	32
Postal Service		- 297	503	6,698	6,401	6,401
Resolution Trust Corporation	1,400	17,301	34,257	41,482	57,382	58,782
Tennessee Valley Authority	- 454	- 1,951	- 2,896	16,738	15,241	14,787
Washington Metropolitan Transit Authority				177	177	177
Total borrowing from the Federal Financing Bank	2,169	15,601	29,925	173,325	186,757	188,926

... No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own

securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding.

(**) Less than \$500,000.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1991 and Other Periods

Classification	[\$ millions]					
	Net Purchases or Sales ()			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Federal funds:						
Department of Agriculture	- 4	- 3	- 4	6	7	3
Department of Commerce	(**)	- 1	- 10	9	9	9
Department of Defense	595	7,772			7,177	7,772
Department of Energy	83	561	385	2,492	2,970	3,053
Department of Health and Human Services		- 11	6	11		
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	- 81	189	513	6,635	6,905	6,823
Agency securities						
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities		5	6	4	9	9
Agency securities				65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	57	413	473	2,051	2,407	2,464
Agency securities		- 3	6	79	77	77
Housing management:						
Community disposal operations fund:						
Agency securities						
Other	28	73	69	145	190	217
Department of the Interior:						
Public debt securities	33	106	276	1,357	1,431	1,464
Agency securities						
Department of Labor	7,675	8,549	440	1,607	2,482	10,157
Department of Transportation	5	162	180	604	761	765
Department of the Treasury	- 1,614	- 167	593	1,954	3,402	1,788
Department of Veterans Affairs:						
Veterans reopened insurance fund	- 2	25	22	674	701	699
Canteen Service Revolving Fund	1	4	5	45	48	49
Guaranty and Indemnity Fund	32	245	98	113	326	358
Independent agencies:						
Export-Import Bank of the United States	46	224	66	78	256	302
Federal Emergency Management Agency:						
National insurance development fund		183	- 348	200	383	383
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	1,385	- 1,395	- 5,092	8,438	5,659	7,043
FSLIC Resolution Fund:						
Public debt securities	- 66	- 321	- 1,103	902	647	582
Savings Association Insurance Fund	8	40	11	13	46	53
Postal Service	- 549	1,605	1,133	3,064	5,217	4,668
National Credit Union Administration	28	269	112	1,895	2,137	2,165
Tennessee Valley Authority	13	- 1,595	5,446	5,447	3,839	3,852
Other	- 24	195	3	625	844	820
Other	38	250	285	2,074	2,286	2,324
Total public debt securities	7,685	17,379	3,566	40,445	50,140	57,824
Total agency securities		- 3	6	145	142	142
Total Federal funds	7,685	17,377	3,572	40,590	50,282	57,966
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	3	4	4
Library of Congress		2	2	4	6	6
Other	(**)	1	5	25	26	26
The Judiciary:						
Judicial survivors annuity fund	4	16	7	158	170	174
Department of Agriculture	(**)	2	15	11	13	13
Department of Commerce		(**)	(**)		(**)	(**)
Department of Defense—Military	(**)	1	(**)	8	8	8
Department of Defense—Civil:						
Military Retirement Fund	- 341	12,391	11,911	64,752	77,485	77,143
Other	62	339	220	1,018	1,295	1,357

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1991 and Other Periods—Continued

[\$ millions]						
Classification	Net Purchases or Sales (–)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	– 65	47,886	41,569	203,717	251,668	251,603
Federal disability insurance trust fund	– 273	1,401	2,159	11,505	13,179	12,906
Federal hospital insurance trust fund:						
Public debt securities	– 625	11,787	12,029	96,249	108,660	108,035
Agency securities	– 243	3,064	5,355	14,286	17,593	17,350
Federal supplementary medical insurance trust fund	12	105	159	386	479	491
Department of the Interior:						
Public debt securities	50	67	15	210	228	277
Agency securities						
Department of Labor:						
Unemployment trust fund	1,111	– 1,215	6,766	50,528	48,201	49,312
Other	37	5	20	48	16	53
Department of State:						
Foreign service retirement and disability fund	– 19	402	359	4,881	5,302	5,283
Other			(**)			
Department of Transportation:						
Airport and airway trust fund	20	1,035	1,582	14,312	15,326	15,347
Highway trust fund	– 135	2,654	1,776	16,679	19,468	19,333
Other	86	286	216	900	1,100	1,186
Department of the Treasury	25	– 3	17	152	123	149
Department of Veterans Affairs:						
Government life insurance fund	– 2	– 14	– 16	164	152	151
National service life insurance:						
Public debt securities	– 64	291	281	10,917	11,272	11,208
Veterans special life insurance fund	– 5	65	69	1,298	1,368	1,363
General Post Fund National Homes		1	3	31	31	31
Environmental Protection Agency	315	1,250	539	2,742	3,676	3,991
National Aeronautics and Space Administration	(**)	(**)	(**)	15	15	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	– 1,467	3,596	3,344	235,686	240,749	239,282
Employees health benefits fund	39	924	1,077	4,612	5,497	5,536
Employees life insurance fund	40	852	940	10,606	11,419	11,458
Retired employees health benefits fund	(**)	(**)	(**)	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation						
Federal Emergency Management Agency		– 1		1		
Harry S. Truman Memorial Scholarship Trust Fund	– 2	(**)	3	49	51	50
Japan-United States Friendship Commission	(**)	1	– 1	16	17	17
Railroad Retirement Thrift Investment Board						
Railroad Retirement Board	184	1,129	679	9,271	10,216	10,400
Other	1	11	2	78	88	89
Total public debt securities	– 1,255	88,333	91,101	755,317	844,905	843,650
Total agency securities						
Total trust funds	– 1,255	88,333	91,101	755,317	844,905	843,650
Grand total	6,430	105,709	94,673	795,907	895,187	901,616

. No transactions
(**) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com-parable Period Prior F.Y.
Receipts														
Individual income taxes	40,709	27,178	46,490	50,892	27,940	11,305	77,790	20,024	44,533	38,427	34,560		419,849	420,220
Corporation income taxes	1,614	1,294	22,523	3,829	2,495	12,807	13,296	2,032	16,540	1,770	1,306		79,506	76,163
Social insurance taxes and contributions:														
Employment taxes and contributions	25,144	31,209	24,918	38,472	27,824	32,416	39,671	27,192	34,152	28,424	27,664		337,087	323,411
Unemployment insurance	1,082	2,098	217	778	1,678	226	2,435	6,928	251	1,578	3,417		20,688	21,450
Other retirement contributions	373	416	345	354	370	402	372	426	355	358	422		4,193	4,178
Excise taxes	2,993	2,930	2,986	2,921	2,583	4,132	3,820	3,635	3,518	4,249	4,626		38,392	32,571
Estate and gift taxes	1,065	845	741	906	772	864	1,546	835	708	1,065	853		10,199	10,625
Customs duties	1,528	1,354	1,281	1,324	1,215	1,271	1,219	1,244	1,215	1,464	1,484		14,599	15,434
Miscellaneous receipts	2,478	3,183	2,399	1,237	2,780	1,381	231	1,245	2,117	1,258	2,093		20,401	24,317
Total—budget receipts this year ..	76,986	70,507	101,900	100,713	67,657	64,805	140,380	63,560	103,389	78,593	76,426		944,915	.....
(On-budget)	57,025	45,530	82,059	70,022	45,594	39,011	108,745	41,957	76,322	56,327	54,652		677,245	.....
(Off-budget)	19,960	24,977	19,841	30,690	22,063	25,794	31,634	21,603	27,067	22,266	21,775		267,670	.....
Total—budget receipts prior year	68,420	71,174	89,122	99,524	65,141	64,805	139,604	69,186	110,601	72,329	78,462		.....	928,369
(On-budget)	50,116	51,951	69,044	74,229	44,104	38,975	106,755	45,489	83,704	50,418	56,260		.....	671,046
(Off-budget)	18,304	19,223	20,077	25,295	21,037	25,829	32,849	23,697	26,897	21,911	22,202		.....	257,323
Outlays														
Legislative Branch	209	219	144	189	140	156	146	352	194	187	195		2,133	2,075
The Judiciary	112	128	164	193	152	138	141	217	139	241	229		1,855	1,465
Executive Office of the President ..	17	11	17	16	17	18	17	17	15	18	12		175	137
Funds Appropriated to the President:														
International security assistance ..	447	4,756	316	-173	292	1,170	249	1,354	399	353	299		9,461	7,590
International development assistance	415	153	211	376	169	293	525	208	172	450	237		3,208	3,096
Other	-262	-447	-517	334	397	-372	303	43	-344	-631	10		-1,487	-2,037
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,123	1,804	2,820	1,614	417	1,288	1,230	861	45	-80	-220		10,903	7,511
Other	3,695	4,670	2,533	2,939	2,727	3,762	3,978	4,199	3,774	4,109	3,305		39,691	35,181
Department of Commerce	257	334	252	192	147	186	193	252	166	254	192		2,424	3,503
Department of Defense:														
Military:														
Department of the Army	7,046	8,554	7,292	6,376	7,739	8,515	7,905	9,567	6,094	7,278	7,961		84,328	72,858
Department of the Navy	8,420	9,504	8,000	6,972	8,015	9,055	8,688	9,603	7,518	8,881	9,878		94,535	90,786
Department of the Air Force	7,253	9,207	8,503	5,741	7,742	8,205	8,094	9,049	6,821	7,516	9,137		87,269	86,705
Defense agencies:														
Defense Cooperation Account ..	-1,630	-2,300	-378	-1,086	-8,887	-12,851	-5,196	-5,801	-782	-2,164	-1,290		-42,367	.....
Other	1,379	1,774	1,398	1,802	1,479	1,927	1,350	1,673	1,438	1,555	1,380		17,154	18,884
Total Military	22,467	26,739	24,816	19,804	16,089	14,852	20,841	24,091	21,090	23,066	27,065		240,919	269,233
Civil	2,174	2,192	2,119	2,251	2,191	2,186	2,204	2,224	2,202	2,205	2,300		24,247	22,831
Department of Education	2,308	2,065	2,329	2,508	2,374	2,413	1,911	2,152	1,748	1,505	2,094		23,408	21,379
Department of Energy	1,339	1,177	1,097	896	875	802	697	1,224	1,117	1,037	1,225		11,486	11,414
Department of Health and Human Services, except Social Security:														
Public Health Service	1,264	1,168	1,114	1,201	1,189	1,345	1,325	1,503	1,240	1,168	1,441		13,957	12,890
Health Care Financing Administration:														
Grants to States for Medicaid ..	3,901	3,844	3,840	4,131	3,961	4,078	4,359	4,294	5,354	4,748	4,658		47,169	37,664
Federal hospital ins. trust fund ..	4,800	5,829	6,469	5,687	5,778	5,805	6,360	6,615	5,425	6,230	6,420		65,417	61,831
Federal supp. med. ins. trust fund	3,492	4,044	3,673	3,759	3,475	3,472	4,166	4,449	3,591	4,477	4,486		43,082	39,842
Other	2,795	2,751	3,043	2,926	3,085	3,803	3,128	3,088	3,147	3,123	3,235		34,124	33,774
Social Security Administration	2,792	2,346	1,416	1,521	1,370	1,352	2,794	2,613	160	3,064	2,650		22,078	18,113
Family Support Administration	1,485	1,131	1,535	1,854	1,549	1,392	1,583	1,455	1,399	1,569	1,345		16,297	14,219
Human Development Service	441	404	922	927	634	736	699	574	718	728	699		7,482	6,433
Other	-3,686	-3,671	-8,041	-3,938	-4,110	-4,825	-4,126	-4,091	-4,153	-4,112	-4,289		-49,043	-45,058
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	18,871	19,332	21,244	19,908	19,960	20,064	20,135	20,151	23,482	20,185	20,215		223,546	224,093
Federal disability ins. trust fund	2,118	2,190	2,951	2,296	2,273	2,340	2,351	2,414	2,438	2,364	2,442		26,175	24,914
Other	-1,539	-7	-32	-1,341	-1	-7	-1,328	-25	-7	-1,647	-31		-5,964	-4,768

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,977	2,135	1,924	1,870	1,782	1,685	2,009	1,839	1,920	1,850	1,839		20,830	18,402
Department of the Interior	592	597	435	594	348	375	533	570	388	469	453		5,355	5,092
Department of Justice	968	793	514	618	695	592	738	755	608	654	672		7,607	6,047
Department of Labor:														
Unemployment trust fund	1,643	1,682	2,006	2,798	2,640	2,896	2,954	2,647	2,305	2,502	2,335		26,407	18,773
Other	599	165	564	430	186	155	571	628	703	742	669		5,413	5,052
Department of State	376	695	313	153	365	309	380	355	254	410	396		4,005	3,716
Department of Transportation:														
Highway trust fund	1,422	1,240	1,364	1,108	758	885	992	1,193	1,274	1,236	1,562		13,034	12,754
Other	1,358	1,083	1,423	1,451	1,295	1,192	1,535	1,379	1,218	1,406	1,441		14,783	13,329
Department of the Treasury:														
Interest on the public debt	18,082	21,883	46,784	18,373	17,826	18,585	18,602	23,151	47,569	18,289	19,129		268,272	247,549
Other	-2,527	-2,491	-265	-1,217	928	1,275	-888	-330	-272	-1,643	7		-7,422	-8,550
Department of Veterans Affairs:														
Compensation and pensions	1,304	2,563	1,324	59	1,339	1,317	1,476	2,657	65	1,345	2,659		16,108	14,398
National service life	63	62	69	72	72	81	77	73	69	67	68		773	768
United States government life	2	2	2	2	2	3	2	3	2	3	2		27	30
Other	1,516	1,390	1,033	815	1,164	1,315	1,629	936	1,028	1,239	930		12,994	12,601
Environmental Protection Agency	493	456	447	423	458	464	538	426	519	538	465		5,226	4,654
General Services Administration	107	345	-309	170	-407	446	-508	396	353	-477	179		294	-366
National Aeronautics and Space Administration	1,351	1,155	1,396	851	1,063	1,139	1,220	1,235	1,030	1,089	1,201		12,730	11,481
Office of Personnel Management	2,788	2,476	2,828	3,267	2,879	3,023	2,975	2,690	3,058	2,977	2,988		31,948	29,215
Small Business Administration	201	35	1	39	29	41	62	37	49	46	37		577	647
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Fund	815	280	583	-442	-2,057	-572	596	901	2,525	5,075	-1,535		6,168	5,056
Savings Association Fund	-16	1	17	-11	-4	-6	-16	-3	-1	6	-8		-41	88
FSLIC Resolution Fund	496	267	565	330	137	1,119	718	1,002	-14	408	1,922		6,950	5,305
Postal Service:														
Public Enterprise Funds (Off Budget)	13	349	130	-443	-486	695	-698	-919	-306	-310	728		-1,245	437
Payment to the Postal Service Fund	127		29	118			118			118	(**)		511	490
Resolution Trust Corporation	5,683	2,810	2,673	-400	2	4,385	3,340	1,427	3,494	9,211	4,156		36,780	37,775
Tennessee Valley Authority	18	-22	-78	26	-2	-122	134	179	-50	-29	-872		-819	-235
Other independent agencies	1,316	1,768	1,138	1,093	1,101	1,334	1,102	1,331	-1,756	1,187	1,232		10,845	12,157
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,753	-2,494	-2,587	-2,828	-2,621	-2,924	-3,061	-2,980	-2,959	-3,047	-2,960		-31,214	-29,392
Interest received by trust funds	-302	-3,954	-29,230	-77	-542	-196	-272	-4,703	-30,638	-44	-547		-70,505	-61,987
Rents and royalties on Outer Continental Shelf lands	-468	-281	-304	-281	-258	-28	-470	-200	-92	-407	18		-2,773	-2,903
Other	-13	-11	-10	-8	-7	-34	-16	-4	-3	-132	-301		-539	-101
Totals this year:														
Total outlays	108,270	118,142	109,212	99,023	93,834	105,876	110,249	116,906	105,849	119,384	119,080		1,205,823	.....
(On-budget)	89,358	96,693	94,679	79,105	72,667	83,339	90,361	95,902	90,901	99,533	96,256		988,794	.....
(Off-budget)	18,913	21,449	14,533	19,918	21,167	22,536	19,887	21,004	14,948	19,852	22,824		217,030	.....
Total—surplus (+) or deficit (-) ..	-31,285	-47,635	-7,311	+1,690	-26,177	-41,071	+30,131	-53,346	-2,460	-40,792	-42,653		-260,909	.....
(On-budget)	-32,332	-51,163	-12,620	-9,082	-27,073	-44,329	+18,384	-53,945	-14,579	-43,206	-41,604		-311,549	.....
(Off-budget)	+1,048	+3,528	+5,309	+10,772	+896	+3,258	+11,747	+599	+12,119	+2,414	-1,049		+50,640	.....
Total—borrowing from the public less premium & discount	27,809	46,062	13,176	25,478	34,808	-9,059	-8,442	40,751	10,919	34,590	31,750		247,840	222,617
Totals—outlays prior year	94,503	100,906	103,893	91,242	100,348	118,128	97,775	111,668	121,706	98,253	131,181		.....	1,169,606
(On-budget)	74,716	81,003	92,296	72,927	80,785	97,605	79,659	91,718	105,746	79,806	89,692		.....	945,953
(Off-budget)	19,787	19,904	11,598	18,315	19,563	20,524	18,116	19,950	15,960	18,447	41,489		.....	223,652
Total—surplus (+) or deficit (-) prior year	-26,084	-29,732	-14,772	+8,282	-35,207	-53,324	+41,829	-42,482	-11,105	-25,924	-52,719		.....	-241,236
(On-budget)	-24,600	-29,052	-23,251	+1,302	-36,681	-58,629	+27,096	-46,229	-22,042	-29,388	-33,432		.....	-274,907
(Off-budget)	-1,483	-680	+8,480	+6,980	+1,474	+5,306	+14,733	+3,747	+10,937	+3,464	-19,287		.....	+33,671

... No transactions

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of August 31, 1991

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	449	531	- 82	5,790	4,736	1,054	14,312	15,326	15,347
Black lung disability	51	53	- 2	603	563	40			
Federal disability insurance	2,168	2,442	- 274	27,547	26,175	1,372	11,505	13,179	12,906
Federal employees life and health		- 79	79		- 1,753	1,753	15,219	16,917	16,996
Federal employees retirement	1,406	2,838	- 1,432	35,142	30,962	4,180	240,729	246,225	244,743
Federal hospital insurance	5,783	6,420	- 637	77,960	65,417	12,543	96,249	108,660	108,035
Federal old-age and survivors insurance	20,168	20,215	- 47	271,569	223,546	48,023	203,717	251,668	251,603
Federal supplementary medical insurance	4,265	4,486	- 221	45,819	43,082	2,737	14,286	17,593	17,350
Highways	1,513	1,681	- 168	16,777	14,172	2,606	16,679	19,468	19,333
Military advances	822	825	- 3	11,939	10,481	1,458			
Railroad retirement	505	617	- 112	7,689	6,625	1,064	9,271	10,216	10,400
Military retirement	1,600	1,956	- 356	34,603	21,125	13,478	64,752	77,485	77,143
Unemployment	3,455	2,335	1,120	25,246	26,407	- 1,162	50,528	48,201	49,312
Veterans life insurance	34	110	- 76	1,461	1,119	342	12,380	12,793	12,722
All other trust	692	308	384	5,434	2,926	2,508	5,694	7,175	7,761
Total trust fund receipts and outlays and Investments held from Table 6-D	42,909	44,736	- 1,827	567,579	475,582	91,996	755,317	844,905	843,650
Less interfund transactions	7,124	7,124		158,017	158,017				
Trust fund receipts and outlays on the basis of tables 4 & 5	35,786	37,612	- 1,827	409,561	317,565	91,996			
Total federal fund receipts and outlays	42,659	83,486	- 40,827	560,208	913,113	- 352,905			
Less interfund transactions	16	16		300	300				
Federal fund receipts & outlays on the basis of tables 4 & 5	42,643	83,470	- 40,827	559,908	912,813	- 352,905			
Less offsetting proprietary receipts	2,002	2,002		24,554	24,554				
Net budget receipts & outlays	76,426	119,080	- 42,653	944,915	1,205,823	- 260,909			

...No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side

of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, August 1991 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	34,560	419,849	420,220
Corporation income taxes	1,306	79,506	76,163
Social insurance taxes and contributions:			
Employment taxes and contributions	27,664	337,087	323,411
Unemployment insurance	3,417	20,688	21,450
Other retirement contributions	422	4,193	4,178
Excise taxes	4,626	38,392	32,571
Estate and gift taxes	853	10,199	10,625
Customs	1,484	14,599	15,434
Miscellaneous	2,093	20,401	24,317
Total	76,426	944,915	928,369
NET OUTLAYS			
National defense	27,968	250,585	277,838
International affairs	835	15,141	11,803
General science, space, and technology	1,440	14,581	13,288
Energy	- 624	1,330	2,827
Natural resources and environment	1,470	17,111	15,726
Agriculture	129	14,637	11,656
Commerce and housing credit	5,805	55,542	55,142
Transportation	3,105	28,767	26,887
Community and regional development	614	6,816	7,935
Education, training, employment and social services	3,550	38,393	34,749
Health	6,401	64,152	52,904
Medicare	9,849	96,245	90,187
Income security	15,367	159,429	138,022
Social security	22,656	246,376	247,924
Veterans benefits and services	3,666	30,022	27,904
Administration of justice	1,153	11,329	9,259
General government	1,032	10,177	9,319
Interest	17,605	179,174	168,530
Undistributed offsetting receipts	- 2,942	- 33,986	- 32,295
Total	119,080	1,205,823	1,169,606

Note: Details may not add to totals due to rounding

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers to employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

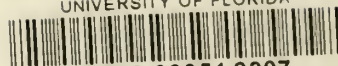
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the September 1991 Statement
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